

Listing of Claims

The following listing of claims replaces all prior versions and listings of claims in the application.

1. (Original): A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate, wherein a haze value of the light diffusing sheet is 30% or more, a ratio (R_a / S_m) of a center-line average surface roughness (R_a : μm) and an average height-depth spacing (S_m : μm) is 0.005 or less, and the R_a satisfies a relationship of $0.1 \leq R_a \leq 0.4$.

2. (Original): A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate, further comprising a low refractive index layer having a refractive index lower than a refractive index of the transparent resin layer on a surface with the minute unevenness, wherein a haze value of the light diffusing sheet is 30% or more, a ratio (R_a / S_m) of a center-line average surface roughness (R_a : μm) and an average height-depth spacing (S_m : μm) is 0.005 or less, and the R_a satisfies a relationship of $0.1 \leq R_a \leq 0.4$.

3. (Currently amended): The light diffusing sheet according to Claim 1 ~~or Claim 2~~, wherein an image clearness of the surface with the minute unevenness is 20% or more.

4. (Currently amended): The light diffusing sheet according to ~~any of Claim 1 to Claim 3~~, wherein a 60° gloss value of the surface with the minute unevenness is 70% or less.

5. (Currently amended): The light diffusing sheet according to ~~any of Claim 1 to Claim~~ 4, wherein the transparent resin layer includes fine particles, and the surface unevenness shape of the transparent resin layer is formed with the fine particles.

6. (Currently amended): The light diffusing sheet according to ~~any of Claim 1 to Claim~~ 5, wherein the transparent resin layer is formed with an ultraviolet curing resin.

7. (Currently amended): An optical element comprising the light diffusing sheet according to ~~any of Claim 1 to Claim 6~~ provided on one side or both sides of an optical element.

8. (Original): An image display comprising the optical element according to claim 7.

9. (New): The light diffusing sheet according to Claim 2, wherein an image clearness of the surface with the minute unevenness is 20% or more.

10. (New): The light diffusing sheet according to Claim 2, wherein a 60° gloss value of the surface with the minute unevenness is 70% or less.

11. (New): The light diffusing sheet according to Claim 2, wherein the transparent resin layer includes fine particles, and the surface unevenness shape of the transparent resin layer is formed with the fine particles.

12. (New): The light diffusing sheet according to Claim 2, wherein the transparent resin layer is formed with an ultraviolet curing resin.

13. (New): An optical element comprising the light diffusing sheet according to Claim 2 provided on one side or both sides of an optical element.

14. (New): An image display comprising the optical element according to claim 13.